Registered No. M—1175

128

The Mysore Gazette.

Vol. 53.] PUBLISHED BY AUTHORITY. [No. 27.

BANGALORE, THURSDAY, JULY 4, 1918.

PART III.

Legislative Measures and Rules thereunder.

REGULATION No. V OF 1918.

Regulation further to amend the Mysore Municipal Regulation, VII of 1906.

(Received the assent of His Highness the Maharaja on the 25th day of June 1918.)

Whereas it is expedient further to amend the Mysore Municipal Regulation, VII of 1906; His Highness the Maharaja is pleased to enact as follows:—

This Regulation shall come into force on the 1st day of July 1918.

Amendment of section 3.

2. In section 3 of the Regulation the following shall be inserted after sub-clause (1):—

"(1 A) A Town Municipal Council shall mean a Municipal Council other than a City Municipal Council declared as such under section 181 or a Minor Municipal Council declared as such under section 187.

(1 B) "Minor Municipal Council" shall mean a Council which has been declared under sub-section (1) of section 187, a Minor Municipal Council, and which has not ceased, under sub-section (2) thereof, to be a Minor Municipal Council."

Addition of section 8A.

3. After section 8, the following section shall be added as section 8A.

Procedure for changing class of Municipality.

"8A. Before any City, Town or Minor Municipal Council is changed to any other class of Municipal Council the Government shall, as far as may be, follow the procedure prescribed in section 8."

Amendment of proviso to sub-section (1) of section 10.

4. In proviso to sub-section (1) of section 10 the words "two-thirds, one-half and one-third" shall be substituted for the word "one-third", and the words "City, Town and Minor Municipal Councils respectively" shall be added after the words "inclusive of the president."

Addition of a new section as section 18A.

5. After section 18 of the Regulation the following new section shall be inserted as section 18A:—

"18A. In the event of a vacancy occurring by increasing the number of Councillors in any Municipal Council under section 11-(a) such vacancy shall be filled up, as soon as conveniently may be, by the election or appointment as the case may be, of a person thereto who shall hold office till the next general election or for such period as Government may in this behalf notify in the Gazette."

Amendment of section 23.

6. (1) In section 23 (2) (c) the words "in accordance with such rules and conditions as may be prescribed by Government in this behalf" shall be inserted after the words "Municipal Councils."

(2) The following shall be added to section 23.

Remuneration of President and Vice-President of Municipal Council.

"(3) The President or Vice-President of any Municipal Council may receive out of the Municipal Fund such monthly salary or allowances as such Municipal Council may sanction from time to time with the approval of Government:

Provided that it shall be lawful for any Municipal Council to pay out of the Municipal Fund with the sanction of Government, the salary of any Government Officer whose services are lent for employment as Vice-President or President."

Amendment of section 24 (1) (d).

7. In section 24 (1) (d) after the word "furnish" the words "to Government in the case of City Municipal Councils and" and after the words "Deputy Commissioner" in the first line the words "in the case of other Municipal Councils" shall be added.

Addition of a new section in Chapter VI. Transfer by Government of the management of certain institutions to Municipal Council.

8. The following shall be added in Chapter VI after section 58:—

"58A. The Government may, at any time, with the consent of the Municipal Council, transfer to such Municipal Council the management of any institution not otherwise provided for by this Regulation and it shall thereupon be lawful to such Municipal Council to undertake the management thereof in accordance with such rules as Government may frame in this behalf:

Provided that in every such case the funds necessary for such management shall be placed at the disposal of the Municipal Council by the Government."

Amendment of clause (i) of section 59.

9. The following amendments shall be made in clause (i) of section 59:—

(i) In sub-clause (1) the words "and such other Municipalities as may be specified by Government" shall be inserted after "City Municipalities."

(ii) In sub-clause (2), the words "eight" and "one hundred" shall be substituted for "two" and "eighty," respectively.

(iii) In the second sentence, after the words "the budget as passed by the Municipal Council shall," the words "except in the case of City Municipal Councils," and after

the words "with his remarks if any" the words "and in the case of City Municipal Councils, the budget shall be submitted direct to the Government", shall be added.

Amendment of sub-section (2) of section 169.

10. (2) In third sentence in sub-section (2) of section 169, the words "in cases, if any, specified by it" shall be substituted for the words "as aforesaid."

Addition of section 180A.

11. After section 180 the following new section shall be added as section 180A.

Restrictions on the powers of the Deputy Commissioner.

"180A. The Deputy Commissioner shall not exercise the powers conferred on him under sections 173, 174 and 175 in regard to City Municipal Councils except under the special orders of Government."

Amendment of section 186.

12. After section 185 in Chapter XIII the following new section shall be inserted:—

Power to extend provisions of the chapter to other Municipal Councils.

"186. All or any of the provisions of this chapter applicable to a City Municipal Council may be applied to any other Municipal Council by Government by a notification published in the official Gazette.

Addition of a new Chapter XIV.

13. The following new chapter shall be added after Chapter XIII:—

CHAPTER XIV.

MINOR MUNICIPAL COUNCILS.

Power to except a Minor Municipal Council from provisions of Regulation unsuited thereto.

187. (1) If the circumstances of any Municipal Council existing or proposed to be constituted are such that, in the opinion of the Government, any of the provisions of this Regulation are unsuited thereto, the Government may, by notification in the official Gazette declare, such Municipal Council a Minor Municipal Council and, except it from the operations of those provisions, and thereupon the said provisions shall not apply to the Municipal Council until applied thereto by notification.

(2) The Government may, in respect of any Minor Municipal Council, so declared, direct by a notification in the official Gazette that from such date as shall be fixed therein the Municipal Council shall cease to be a Minor Municipal Council and such Municipal Council shall, on the date fixed, cease to be a Minor Municipal Council.

(3) While the exception under sub-section (1) remains in force, Government may make rules for the guidance of the Council and public officers in respect of the matters excepted from the operation of the said provisions."

Amendment of Schedule III.

14. For Schedule III the following new schedule shall be substituted.

SCHEDULE III (Section 159, Clause x).

Tax on Arts, Professions, Trades and Callings.

Class I.

	Yearly
Every person holding any office or appointed, public or private, or employed in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any	

	Yearly.
of the following denominations whose income is estimated to amount to Rs. 2,000 a month or upwards:—	
(i) Carrying on business as a Company;	
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers, and Commission Agents;	
(iii) Bankers, Money-lenders, Money-changers and Pawnbrokers;	
(iv) Editors and Proprietors of Newspapers;	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange;	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders, and Law Agents;	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidiyans;	Rs. 100
(viii) Dentists and Veterinary Surgeons;	
(ix) Architects and Civil Engineers;	
(x) Owners and Farmers of Markets and Tollfarmers;	
(xi) Keepers of Hotels, Lodging-Houses, Boarding Houses or Billiard-Saloons;	
(xii) Builders and Surveyors;	
(xiii) Owners of Mills, Warehouses, Printing-Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds;	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers;	
(xv) Dealers in animals or vehicles, and Owners or keepers of livery stables or hackney carriages;	
(xvi) Artizans.	
CLASS II.	
Every person described in Class I whose pay, salary, or pension amounts, or whose income is estimated to amount, to Rs. 1,500 a month or upwards	75
CLASS III.	
Every person described in Class II whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 1,000 a month or upwards ..	50
CLASS IV.	
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, of Rs. 500 a month or upwards ..	25

	Yearly. Rs.
CLASS V.	
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 300 a month or upwards ..	12
CLASS VI.	
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 200 a month or upwards ..	8
CLASS VII.	
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 100 a month or upwards ..	4
CLASS VIII.	
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 50 a month or upwards ..	2
CLASS IX.	
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 30 a month or upwards ..	1

NOTE.—The above classification is subject to the following provisos, namely:—

PROVISO 1.—No owner of a Cotton-press shall be placed in any class below Class IV.

PROVISO 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory owner shall be placed in any class below Class V.

PROVISO 3.—No Abkari Renter (other than a mere liquor shop-keeper), Editor or Proprietor of a Newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First-grade Pleader, Medical Practitioner (other than a Hakim or Vaidiyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

PROVISO 4.—No Boat-owner, Auctioneer, Money-lender, Second-grade Pleader, Vakil, Law-Agent, Owner or Farmer of a Market, Toll-farmer, Keeper of a hotel, lodging-house, boarding-house or billard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII.

M. VISVESVARAYA,

REGULATION No. VI OF 1918.

The Mysore Local Boards and Village Panchayets Regulation.

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REGULATION No. VI OF 1918.

A Regulation to make better provision for the constitution of Local Boards and Village Panchayets in Mysore.

Received the assent of His Highness the Maharaja on the 25th day of June 1918.

Preamble. Whereas it is expedient to make better provision for the constitution of Local Boards and Village Panchayets to administer the expenditure of District Funds, Taluk Funds and Village Funds in Mysore, and to define and regulate the powers to be exercised by those Boards and Panchayets; His Highness the Maharaja is pleased to enact as follows:—

CHAPTER I.

PRELIMINARY.

Short title. 1. (1) This Regulation may be called "The Mysore Local Boards and Village Panchayets Regulation, 1918."

Extent. (2) It shall extend to the whole of Mysore.

Commencement. (3) It shall come into force on the 1st day of July 1918.

Repeal. 2. The enactments mentioned in the schedule are hereby wholly repealed.

Interpretation. 3. In this Regulation—

(1) "District" means any local area, which, for the purposes of the collection of land revenue, shall have been placed, for the time being, under the charge of a Deputy Commissioner of a district or which for the purposes of this Regulation the Government may by notification in the official Gazette from time to time declare to be a district or to be attached to and to form part of a district.

(2) "Deputy Commissioner" includes the officer in charge of the Revenue administration of a part of a district declared as aforesaid to be a district for the purposes of this Regulation.

(3) "Taluk" means any part of a district which may be declared to be a taluk under the Mysore Land Revenue Code and includes the sub-division of a taluk declared by Government by notification in the official Gazette for the purposes of this Regulation.

(4) "Local Board" means any District Board or Taluk Board constituted under this Regulation.

(5) "Village" means a local area recognized by Government from time to time as a village for purposes of collecting the land revenue and includes an alienated village as well as a group of villages, but shall not include a local area constituted into a Municipality under the Mysore Municipal Regulation.

(6) "Village Panchayet" means a body of persons constituted under this Regulation for a village.

CHAPTER II.

CONSTITUTION OF DISTRICT AND TALUK BOARDS.

Establishment of Taluk and District Boards.

4. The Government may, with effect from such date as it may appoint, establish, by notification in the official Gazette for each taluk a Taluk Board having authority over the taluk, and for each district a District Board having authority over the entire district, provided that such portions of a taluk or district as are included in a Municipality shall be excluded from the jurisdiction of the Taluk or District Board.

Number and appointment or election of members.

5. Every Local Board shall consist of—

(*a*) elected members and

(*b*) such persons, if any, as the Government appoints either by name or by official designation, who shall be called "nominated members."

Provided that the number of elected members in a District Board shall be not less than two-thirds of the whole Board, and in a Taluk Board not less than one-half of the Board;

Provided also that each Local Board shall consist of such number of members not less than twelve in the case of a District Board and not less than six in the case of a Taluk Board as the Government may fix in this behalf.

Election or appointment of President and Vice-President.

6. (1) A member of every Local Board shall be elected or appointed to be President of the said Board; and any other member may be elected or appointed to be Vice-President.

Provided that if a member is appointed President, the Board shall elect one of its members to be a Vice-President:

Provided also that it shall be competent to Government to appoint a Vice-President if the Board fails to elect one of its members to be the Vice-President in accordance with rules framed in this behalf.

The President and Vice-President of a Local Board shall hold office for such term as the Government may, by a rule under this Regulation, fix.

(2) The Government shall determine, as regards each Board, or as regards any class of Boards, whether the President or Vice-President shall be appointed by virtue of his office or by name or shall be elected.

Incorporation of Local Boards.

7. (1) Every Local Board shall be a body corporate by the name of the Local Board of the local area for which it shall have been established and over which it has authority, shall have perpetual succession and a common seal, with power to acquire and hold property, both moveable and immoveable, to transfer any moveable property and, with the previous sanction of the Government any immoveable property held by it, and to contract and to do all other things necessary for the purposes of its constitution, and may sue and be sued in its corporate name.

Loans by Local Boards.

(2) Any Local Board may, with the previous sanction of Government, raise loans for any of the purposes of this Regulation.

CHAPTER III.

POWERS AND DUTIES OF LOCAL BOARDS.

Matters to be controlled and administered by District Boards.

8. Every District Board shall, so far as the funds at its disposal will permit, but subject to such exceptions and conditions as the Government may from time to time make and impose, provide for the control and administration of the following matters within the area subject to its authority :—

(*a*) the construction, repair and maintenance of public roads and other means of communication;

(*b*) the planting and preservation of trees on the sides of roads and on other public ground;

(*c*) the establishment, management, maintenance and visiting of schools, hospitals, dispensaries, markets, travellers' bungalows, musafirkhanas, rest-houses, and other public institutions, and the construction and repair of all buildings connected with these institutions;

(*d*) the construction and repair of public wells, tanks, and water works, the supply of water from them and from other sources, and the preservation from pollution of water for drinking and cooking purposes;

(*e*) the establishment and maintenance of such relief works in time of famine or scarcity as may be entrusted to the charge of the District Board by the Government.

(*f*) the establishment and management of cattle-pounds, including such functions of the Government and the Magistrate of the District under the Cattle Trespass Act, 1871, as amended by Regulation VIII of 1892, as may be transferred to the District Board by the Government;

(*g*) the management of such public ferries as may be entrusted to its charge;

(*h*) the institution, holding and management of agricultural and industrial exhibitions.

(*i*) the maintenance of any building or other property which is vested under this Regulation in the District Board, or may be placed by the Government under the management of that Board; and

(*j*) any other local works or measures likely to promote the health, comfort, convenience, interest or welfare of the public.

Matters which may be controlled or administered by the Local Boards.

9. Local Boards may, at their discretion, provide out of their fund, either wholly or partly for,

(1) irrigation and drainage works,

(2) demonstration farms,

(3) encouragement of industries and

(4) any other measure intended to promote agricultural or economic improvement of the district.

Relative duties of Taluk and District Boards.

10. (1) Subject to the control of the District Board and to such rules as may be framed by Government in this behalf, every Taluk Board shall, within the area subject to its authority, have the control and administration of all purely local road works and buildings maintained at its cost and also of all local services and insti-

tutions except such as the District Board may think fit to take under its own direct control and administration.

(2) In respect of roads, works, buildings, services and institutions in the control and administration of the District Board, every Taluk Board shall, if the District Board so desires, be the agent of the District Board and as such agent, shall exercise such authority and perform such duties as the District Board may from time to time in writing delegate to it under rules framed by the Government in this behalf.

Transfer by Government of certain institutions to Local Boards.

11. The Government may, at any time with the consent of the Local Board, transfer to such Board the management of any institution not otherwise provided for by this Regulation, and it shall thereupon be lawful for such Board to undertake the management thereof:

Provided that in every such case, the funds necessary for such management shall be placed at the disposal of such Board by the Government.

Power to pass and submit resolutions.

12. A Local Board may, subject to such restrictions and conditions as may be imposed by Government by rules framed in this behalf, pass and submit for the consideration of Government resolutions on questions connected with the administration of the district or taluk as the case may be.

Taluk Boards to submit annual statements, estimates, etc., to District Boards.

13. Every Taluk Board shall submit annually to the District Board of its district, on or before such date as the said District Board may appoint in this behalf, a statement of the requirements, and an estimate of the probable receipts and expenditure, of the Taluk Board for the coming official year, and a report of its proceedings, and an account of its receipts and expenditure for the past official year; and shall also submit to the District Board such other reports, if any, as the said Board may from time to time require.

The estimate of the receipts and expenditure so submitted shall be passed, rejected or modified by such authority and under such conditions as Government may prescribe, by rules framed in this behalf.

Power to reverse or vary resolution of Taluk Board.

14. A District Board may, by a majority of two-thirds of its whole number, reverse or vary any resolution of a Taluk Board within its district within three months from the date of the receipt of such resolution after recording its reasons therefor.

Power to provide for performance of duty in default of Taluk Board.

15. If the Taluk Board makes default in the performance of any duty imposed on it by or under this Regulation, the District Board may, by order in writing, fix a period for the performance of the duty.

If the duty is not performed within that period, the District Board may appoint some person to perform it, and may provide for the expenses of, and incidental to, its performance out of the Taluk Fund.

Power to declare Taluk Boards independent.

16. (1) The Government may, from time to time, by notification in the official Gazette, declare any Taluk Board established under this Regulation to be an independent Board, and may in like manner cancel such notification.

(2) A Taluk Board so declared shall, while the notification is in force, so far as may be, have, within the

area subject to its authority, the powers, perform the duties, and be subject to the liabilities, of a District Board under this Regulation, and shall cease to be the agent of, and under the control of, the District Board.

Joint Committees.

Joint Committees.

17. (1) A Local Board may, from time to time, concur with any other Local Board or with any Municipal Council or with more than one such Board or Council in appointing, out of their respective bodies, a Joint Committee for any purpose in respect of which they are jointly interested; and in delegating to any such Joint Committee any power which might be exercised by either or any of the Boards or Councils concerned, and in framing or modifying regulations as to the proceedings of any such Joint Committee.

(2) If any dispute arises between two or more local authorities acting under this section, the decision thereon shall rest with Government.

Provided, that the Government may delegate its power under this section to such officer in such matters and to such extent as may be prescribed by rules framed in this behalf.

Conduct of Business.

Who to preside at meetings.

18. (1) At every meeting of a Local Board, the President, or in his absence, the Vice-President, if any, shall preside. If, when any meeting is held, the offices of President and Vice-President are both vacant, or the President and Vice-President are both absent from the meeting, the members present shall choose one of their number to preside thereat.

Certain officers entitled to attend and speak.

(2) The Principal Sanitary Officer and the Principal Medical Officer of the District, the Executive Engineer and the District Inspector of Schools shall be entitled, if they be not already members, to attend any meeting of a Local Board and to address such Board on any matter affecting, respectively, sanitation and medical aid, public works and public instruction; and shall furnish their advice in matters concerning their respective Departments whenever called upon to do so by the Local Board.

Proceedings to be recorded.

19. Every resolution passed by a Local Board, at a meeting, shall be recorded in a book to be kept for the purpose, and shall be signed by the President the Vice-President or the member presiding at such meeting or at the next ensuing meeting.

A copy of every resolution passed by a Taluk Board at a meeting shall, within ten days from the date of the meeting, be forwarded to the District Board and to the Deputy Commissioner.

A copy of every resolution passed by a District Board at a meeting shall, within ten days from the date of the meeting, be forwarded to the Deputy Commissioner, who shall submit the same to Government with his remarks, if any, and the Government may pass such orders thereon as it may think proper and may also direct its publication in the official Gazette.

Rules as to meetings and proceedings.

20. Every Local Board may, from time to time, make rules as to the time and place of its meetings, the

conduct of proceedings at meetings, and the appointment, powers and proceedings of Committees.;

Provided that no rule made under this section shall be inconsistent with this Regulation or with any rules made by the Government under this Regulation. Proviso.

Officers and Servants.

21. (1) Subject to such rules as may be framed by Government from time to time in this behalf, every Local Board may employ such officers and servants as may be necessary and proper for the efficient execution of its duties and may assign to them such pay, allowances, gratuities and pensions as it thinks fit. Employment of officers and servants.

(2) In the case of an officer lent by the Government, the Local Board, shall make such contributions as the Government may direct to any allowance, gratuity or pension which he may become entitled to in accordance with the rules for the time being in force.

Vesting of Property.

22. The Government may, from time to time, by notification in the official Gazette, direct that any property, moveable or immoveable, which is vested in the Government, shall vest in any Local Board; and thereupon that property shall vest in that Board for the purposes of this Regulation, subject to all rights over, and all debts, liabilities and obligations (if any) affecting that property. Power to vest property in Local Board.

Finance.

23. (1) There shall be formed for each district a fund to be called the District Fund, and there shall be placed to the credit thereof unless otherwise appropriated under this Regulation:— Constitution of District Fund.

(i) such portion of the local cess on land revenue and of other local rates as the Government may, from time to time, assign for expenditure by District Boards in the district;

(ii) fines and surplus proceeds of cattle under the Cattle Trespass Act, 1871, as amended by Regulation VIII of 1892;

(iii) ferry collections;

(iv) tolls upon carriages, carts or animals passing along roads and bridges vested in the District Board, subject to such rules as to the rates to be levied, the purposes for which the net proceeds shall be applied, and other matters, as the Government may, from time to time, prescribe;

(v) tolls and fees leviable under section 38 (1) (*g*).

(vi) fees for licenses granted for the temporary erection of pandals and other structures in streets and other public places in a village or for any of the purposes specified in section 38 (1) (*b*) at such rates and recoverable in such manner as may be approved by the Government;

(vii) fees for the temporary use of cart-stands and of markets, market-sites, village-sites and other similar public places on the occasion of fairs

and festivals, at such rates as may be fixed by the District Board;

(viii) rents and profits accruing from buildings and other property vesting in the District Board under section 22.

(ix) the sale proceeds of grass and of the produce of trees not vested in private individuals on the sides of roads and on other public ground under the control and administration of the District Board, and of timber fallen or felled therefrom;

(x) all sums (including assignment of revenue) assigned to the fund by the Government, or contributed thereto by local bodies or private persons; and

(xi) all sums received by the District Board in the execution of this Regulation;

Custody of District Fund.

(2) The District Fund shall be vested in the District Board, and the balance standing to the credit of the fund shall be kept in the Government Treasury of the district.

Investment of District Fund.

(3) The District Board may, from time to time, with the previous sanction of the Government, invest any portion of the District Fund in securities of the Government of India or such other securities as the Government may, from time to time, approve in this behalf, and vary such investment with the like sanction or dispose of them. The income resulting from the securities and the proceeds of the sale of the same shall be credited to the District Fund. It shall also be lawful for the District Board to deposit at interest with the like sanction in any bank in Mysore any surplus funds in its hands.

Power of District Board to levy a Railway or Special Cess.

24. The District Board may also levy with the previous sanction of Government and subject to such rules as may be framed by Government in this behalf—

(*a*) a railway cess not exceeding six pies in the rupee on all items of revenue on which local cess is levied to be utilised solely in the construction of tramways and railroads, and

(*b*) a cess for guaranteeing the repayment of the loans raised for a specified purpose under this Regulation;

Provided that the cess (in either case) shall not be levied unless the levy thereof is determined by a resolution of the District Board supported by not less than three-fourths of the members present at a meeting specially convened in that behalf, such resolution being confirmed after a period of three months by a like majority at a like meeting.

Constitution of Taluk Fund.

25. (1) In every taluk, there shall be constituted a fund, which shall be called the Taluk Fund, and there shall be placed to the credit thereof:—

(i) such portion, being not less than one-half as may, from time to time, be prescribed by the Government, of the local cess levied in the taluk;

(ii) the sale proceeds of all property vested in the Taluk Board;

(iii) all sums assigned to the fund by the Government or the District Board or contributed thereto by local bodies or private persons;

(iv) all sums received by the Taluk Board in the execution of this Regulation;

(v) other sums apportioned by rules made by Government under this Regulation.

Custody of Taluk Fund.

(2) The Taluk Fund shall be vested in the Taluk Board and the balance standing to the credit of the fund shall be kept in the Government treasury of the taluk.

Investment of Taluk Fund.

(3) The Taluk Board may, from time to time, with the previous sanction of the Government, invest any portion of the Taluk Fund in securities of the Government of India or such other securities as the Government may, from time to time, approve in this behalf and vary such investments with the like sanction or dispose of them. The income resulting from the securities and the proceeds of the sale of the same shall be credited to the Taluk Fund. It shall also be lawful for the Taluk Board to deposit at interest with like sanction, in any bank in Mysore any surplus funds in its hands.

Power of Taluk Board to levy a railway or Special Cess.

26. The Taluk Board may also levy with the previous sanction of Government and subject to such rules as may be framed by Government in this behalf—

(*a*) a railway cess not exceeding six pies in the rupee on all items of revenue on which local cess is levied to be utilised solely in the construction of tramways and rail roads, and

(*b*) a cess for guaranteeing the repayment of the loans raised for a specified purpose under this Regulation;

Provided that the cess (in either case) shall not be levied unless the levy thereof is determined by a resolution of the Taluk Board supported by not less than three-fourths of the members present at a meeting specially convened in that behalf, such resolution being confirmed after a period of three months by a like majority at a like meeting.

Purposes to which the District Fund shall be applicable.

27. (1) The District Fund shall be applicable to the payment, in whole or in part, of the charges and expenses incidental to the several matters, specified in sections 8, 9, 11 and 21, within the area subject to the authority of the District Board, and, with the sanction of the Government, outside of that area, to the payment of the expenses attending the audit of the accounts of the Local Boards as hereinafter provided.

Purposes for which the Taluk Fund shall be applicable.

(2) The Taluk Fund shall be applicable to the payment, in whole or in part, of the charges incidental to the several matters, specified in sections 9, 10 and 21 within the area subject to the authority of the Taluk Board.

Appointment of Finance Committees.

28. (1) Every District Board shall appoint a Finance Committee consisting of not less than three of its number.

Annual estimates of income and expenditure.

(2) Every District Board shall, on or before the prescribed day in each year, hold a meeting at which the Finance Committee shall submit to the Board, in such form as the Government may, from time to time, by rule, prescribe an estimate of the income and expenditure of the Board for the next official year.

(3) The District Board shall consider the estimate, and may approve of it with or without modification.

(4) The District Board shall, on or before the prescribed day, cause a copy of the estimate as approved by it to be sent to the Deputy Commissioner, who shall submit the same to the Government with his remarks, if any, and it shall be competent to the Government to sanction the estimate with such modification, if any, as it deems fit; and no expenditure which is not provided for in the estimate as approved or modified by the Government shall be incurred during the year to which the estimate relates, without the previous sanction of the Government obtained on one or more supplemental estimates.

Annual accounts and audit.

29. Accounts of all the receipts and expenditure of every Local Board shall be made up to the last day of every official year, in such form as the Government from time to time prescribes, and shall be examined and audited as soon as may be, after the end of each official year by such persons as the Government from time to time appoints in this behalf.

Inspection of estimate and accounts.

30. The Local Board shall cause a copy of every estimate approved under section 28 and of every account made up under section 29 to be kept at its office; and any person may at all reasonable times inspect any such estimate or account.

Publication of abstract of accounts.

31. An abstract of every annual account of a Local Board, showing its income under each head of receipts, the charges for establishment, the works undertaken, the sums expended on each work, and the balance, if any, of the fund remaining unspent, shall be prepared by the Local Board in such form as the Government, from time to time, prescribes, and published annually in the official Gazette in English and in Kannada.

CHAPTER IV.

CONTROL.

Deputy Commissioner's power of supervision.

32. (1) The Deputy Commissioner of a District shall have power to supervise the proceedings of every Local Board or Joint Committee in the district; and in the exercise of that power may (among other things).—

(*a*) enter on and inspect, or cause to be entered on and inspected, any immoveable property occupied by the Local Board or Joint Committee, or any work in progress under its direction;

(*b*) call for and inspect any document which may be, for the purposes of this Regulation, in the possession, or under the control, of the Local Board or Joint Committee; and

(*c*) require the Local Board, or Joint Committee to furnish such statements, accounts and reports as he thinks fit.

(2) Where a Joint Committee is appointed by the District Boards of several districts, the Deputy Commissioner of any of those districts may exercise a like power

in respect of the proceedings of that Committee; but, if any difference arises between two or more Deputy Commissioners acting under this sub-section, it shall be referred to the Government, for its decision.

Delegation of Deputy Commissioner's power to subordinate officer.

(3) The power given under this section to a Deputy Commissioner may, with the sanction of the Government, be delegated by him, in respect of a Local Board to a subordinate officer not below the rank of an Assistant Commissioner.

Power to suspend execution of orders, etc.

33. (1) If, in the opinion of the Deputy Commissioner, the execution of any order or resolution of a Local Board or Joint Committee, or the doing of any act which is about to be done, or is being done, in pursuance of, or under cover of, this Regulation, is likely to cause injury or annoyance to the public or to any class or body of persons, or to lead to a breach of the peace, he may, by order in writing, suspend the execution or prohibit the doing thereof within his district.

(2) When a Deputy Commissioner makes any order under this section, he shall forthwith forward to the Government a copy of the order, with a statement of the reasons for making it, and it shall be in the discretion of the Government to rescind the order, or to direct that it continue in force, with or without modification, permanently or for such period as it thinks fit.

Extraordinary powers of Deputy Commissioner in cases of emergency.

34. (1) In cases of emergency, the Deputy Commissioner may provide for the execution of any work, or the doing of any act, which a Local Board is empowered to execute or do, and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expense of executing the work or doing the act, with a reasonable remuneration to the person appointed to execute, or to do it, shall be forthwith paid by the Local Board.

(2) If the expense and the remuneration are not so paid, the Deputy Commissioner may make an order directing the person having the custody of the balance of the District Fund or Taluk Fund to pay the expense and remuneration or as much thereof as is possible from that balance.

(3) The Deputy Commissioner shall forthwith report to the Government every case in which he uses the powers given to him by this section.

Power to provide for performance of duties in default of District Board.

35. (1) When the Government is informed on complaint made or otherwise that a District Board has made default in performing any duty imposed on it by or under this Regulation, the Government, if satisfied after due enquiry that the District Board has been guilty of the alleged default, may, by an order in writing, fix a period for the performance of that duty.

(2) If that duty is not performed within the period so fixed, the Government may appoint some person to perform it, and may direct that the expense of performing it, with a reasonable remuneration to the person appointed to perform it, shall be forthwith paid by the District Board.

(3) If the expense and the remuneration are not so paid, the Government may make an order directing the

person having the custody of the balance of the District Fund to pay the expense and remuneration or as much thereof as is possible from that balance.

Power to supersede Local Board in case of incompetency, default or abuse of powers.

36. (1) If a Local Board is not competent to perform, or persistently makes default in the performance of, the duties imposed on it by or under this Regulation or otherwise by law, or exceeds or abuses its powers, the Government may by an order published, with the reasons for making it, in the official Gazette, declare the Local Board, to be incompetent, or in default, or to have exceeded or abused its powers, as the case may be, and supersede it for a period to be specified in the order.

Consequences of supersession of Local Board.

(2) When a Local Board is so superseded, the following consequences shall ensue:—

(a) all members of the Local Board shall, as from the date of the order, vacate their office as such members;

(b) all powers and duties of the Local Board may, during the period of supersession, be exercised and performed by such person or persons as the Government, from time to time, appoints in that behalf;

(c) where a Local Board is superseded, all property vested in it shall, during the period of supersession, vest in the Government subject to all rights over, and all debts, liabilities and obligations, if any, affecting that property.

(3) On the expiration of the period of supersession specified in the order, the Local Board shall be re-established by appointment or election, and the persons who vacated their offices under clause (a) shall not be deemed disqualified for appointment or election.

RULES.

Power to make rules under Regulation.

37. The Government may, from time to time, make rules consistent with this Regulation, and with reference (if necessary) to the varying circumstances of different local areas,—

(a) as to the strength of each Local Board, the number and proportion of elected and appointed members, the qualifications, mode and time of election or appointment, term of office, removal, retirement, and remuneration and allowances (if any) of members and the filling of casual vacancies;

(b) as to the conduct of proceedings of Local Boards, including the elections, appointment and powers of the President and of the Vice-President, the fixing of a quorum, the giving of the casting vote in cases of equal division, the minimum number of meetings to be held and the maximum interval between successive meetings, the formation of Committees and the delegation of powers to such Committees;

(c) as to the respective duties and responsibilities and mutual relations of District Boards and Taluk Boards and as to the matters in regard to which and to the extent to which the orders of a Taluk Board shall be subject to appeal to or revision by the District Board;

(d) as to the mode of entering into and executing contracts and transfers of property on behalf of Local Boards, and the authority on which money may be paid from the funds at the disposal of the Local Boards;

(*e*) as to the appointment and payment of auditors of the accounts of Local Boards;

(*f*) as to the apportionment of the District Fund between the general purposes of the district and the purposes of particular parts of the district and the appropriation of funds raised in a particular area to the purposes of that area;

(*g*) as to the preparation of plans and estimates for works which are to be partly or wholly constructed at the expense of Local Boards and of estimates of receipts and expenditure, and the authority by whom, and the conditions subject to which, such plans and estimates for works and estimates of receipts and expenditure may be sanctioned;

(*h*) as to the agency by which works partly or wholly to be constructed at the expense of Local Boards shall be executed;

(*i*) as to the submission of resolutions on questions connected with the administration of the district and taluk, and

(*j*) generally, for the guidance of Local Boards, Committees, and Government Officers in all matters connected with the administration of this Regulation and for settling their relations to one another.

Power of District Boards to make bye-laws.

38. (1) The District Board may, from time to time with the previous sanction of the Government and with reference to the varying circumstances of different areas subject to its authority, make, alter or rescind bye-laws, but not so as to render them inconsistent with this Regulation or with any other general or special law :—

For markets, slaughter-houses, etc.

(*a*) for the general or special regulation, inspection and control of musafirkhanas, markets, slaughterhouses, all places used by or for animals which are for sale or hire or the produce of which is sold, all places used for offensive or dangerous trade, cart-stands and burial and burning grounds as also for regulating the conduct of business therein and for fixing the rents and other charges to be levied for the use of any of them which belong to the District Board;

For licensing regulating and inspecting certain business.

(*b*) requiring licenses to be taken and prescribing the conditions on or subject to which and the circumstances in which and the areas or localities in respect of which such licenses may be granted, refused, suspended or withdrawn for the use of any place not belonging to the District Board—

(i) as a slaughterhouse;
(ii) as a market or shop for the sale of animals intended for human food or of meat or of fish or as a market for the sale of fruit or vegetables;
(iii) as a cart-stand;
(iv) for any of the purposes mentioned hereunder:—

(1) for boiling or storing offal, blood, bones or rags,
(2) for salting, curing and storing fish,
(3) for storing hides, horns or skins,
(4) for tanning,
(5) for the manufacture of leather or leather goods,
(6) for dyeing,
(7) for melting tallow or sulphur,

(8) for washing or drying wool or hair,
(9) as a brick, pottery or limekiln,
(10) for soap making,
(11) for extracting oil by boiling,
(12) as a manufactory of sago,
(13) as a distillery,
(14) for storing hay, straw, fodder, wood, coal or other combustible material,
(15) as a manufactory or place of business of any other kind from which offensive or unwholesome smells arise or which may involve risk of fire,

prescribing the fees payable in respect of such licenses and providing for the inspection and regulation of the conduct of business in any place used as aforesaid so as to secure cleanliness therein or to minimize any injurious, offensive or dangerous effect arising or likely to arise therefrom;

For prohibiting use of other than public or licensed markets, slaughter-houses, etc.

(c) directing that no place shall be used as a market or shop for the sale of animals, meat, fish, fruit or vegetables intended for human food or as a slaughterhouse or as a cart-stand or as a burial and burning ground or for carrying out any of the purposes mentioned in sub-clause (iv) of clause (b), excepting the public markets or slaughter-houses or cart-stands or burial and burning grounds constructed or opened or places set apart for carrying out any of the purposes mentioned in sub-clause (iv) of clause (b), by the District Board, or such other markets or slaughter-houses or cart-stands or places for carrying out any of the purposes mentioned in sub-clause (iv) of clause (b) as may have been licensed in writing by the District Board;

For inspecting hotels, etc.

(d) providing for the inspection of hotels, bakeries, sweetmeat shops and other places for the sale of articles intended for human food or drink other than those mentioned in clause (b) and for securing the cleanliness of such places and the wholesomeness of the articles prepared, kept or sold therein;

For preventing nuisances in regard to water-supply;

(e) regulating the use of and the prevention of nuisances in regard to public water-supply, bathing and washing places, streams, channels, tanks and wells;

for preventing nuisance to public health;

(f) preventing nuisances affecting the public health, safety or convenience;

For controlling unwieldy traffic.

(g) prohibiting the transit of any vehicles of such form, construction, weight or size or laden with such machinery or other unwieldy objects as may be deemed likely to cause injury to the roadway, or to any construction thereon or risk or obstruction to other vehicles or to pedestrians, along or over any road except on payment of such fees or tolls and under such conditions as to time, mode of traction or locomotion, use of appliances for protection of the roadway, number of lights and assistants and other general precautions as may be prescribed, either generally or in special licenses to be granted in each case;

Inspection of travellers and segregation of infected persons, etc.

(h) Providing for the inspection of persons travelling by railway or otherwise, and the segregation in hospital, temporary accommodation or otherwise of persons suspected of being infected or infected with any epidemic disease, or for such other measures as may be deemed necessary to prevent the outbreak of such disease or the spread thereof.

Any person infringing any bye-laws made under this Regulation shall on conviction before a Magistrate be punished with fine not exceeding fifty rupees for each offence, and in case of a continuing offence with a further fine not exceeding ten rupees for each day after written notice of the offence by the District Board. Infringement.

(2) The District Board shall, before making any bye-law under this section, publish in such manner as shall in their opinion be sufficient, for the information of the persons likely to be affected thereby, a draft of the proposed bye-law, together with a notice specifying a date on or after which the draft will be taken into consideration and shall, before making the bye-law, receive and consider any objection or suggestion with respect to the draft which may be made in writing by any person before the date so specified. Publication of drafts of proposed bye-laws.

(3) When any bye-law made by the District Board is submitted to Government for sanction, a copy of the notice published as aforesaid and of every objection or suggestion so made, shall be submitted for the information of the Government along with the said bye-law. Objections and suggestions to be submitted to Government.

(4) The Government may sanction any such bye-law with such modifications as it may think fit, and may at any time cancel or withdraw its sanction to any such bye-law, and thereupon the bye-law shall cease to have effect. Government may sanction any bye-law or cancel its sanction.

39. All rules made by the Government under this Regulation shall be published in the official Gazette both in English and in Kannada. Publication of rules.

CHAPTER V.

EXCEPTIONAL AND SUPPLEMENTAL PROVISIONS.

40. (1) The President of a Local Board, or any person duly appointed by him in writing in this behalf, may enter at any time after two hours' notice into any building or premises in which any dangerous infectious disease is reported or suspected to exist, for the purpose of inspecting such building or premises. President of a Local Board to have power of entry to buildings, etc., where infectious disease exists.

(2) No such inspection shall be made except in the hours between sunrise and sunset. Hours of inspection.

(3) If the President or such person is of opinion that the cleansing or disinfecting of a building or premises or of a part thereof, or of any articles therein, likely to retain infection, would tend to prevent or check the spread of any dangerous infectious disease, he may by notice require the owner or occupier to cleanse or disinfect the same within a time to be specified in such notice. Provided that if the President or such person considers that immediate action is necessary, or that the owner or occupier is, by reason of poverty or otherwise unable effectually to comply with his requisition, the said President or such person may himself cause such building, premises or articles to be cleansed or disinfected and for this purpose may cause such articles to be removed from such building or premises; and the expenses incurred by the President or such person under this sub-section shall

be recoverable from the said owner or occupier unless he was, by reason of poverty, unable effectually to comply with the said requisition.

President to notify places for washing and disinfecting.

41. (1) The President of a Local Board shall, from time to time, notify places at which articles of clothing or bedding or other articles which have been exposed to infection from any dangerous infectious disease may be washed or disinfected.

Infected articles may be destroyed.

(2) The President may direct the destruction of bedding, clothing or other articles likely to retain such infection, and shall on demand give compensation for articles destroyed.

Penalty.

(3) Whoever washes such clothing or bedding or other articles at any place other than those set apart for such purposes under sub-section (1) of this section, shall, on conviction before a Magistrate, be liable to a fine not exceeding rupees fifty.

Power under special circumstances to except district from operation of Regulation.

42. (1) If the circumstances of any district or part of a district are in the opinion of the Government such that any of the provisions of this Regulation are unsuited thereto, the Government may, by a notification in the official Gazette, except the district or part of the district from the operation of those provisions, and thereupon those provisions shall not apply to the excepted district or part of the district until again applied thereto by a subsequent notification of the Government.

Power to make rules in relation to notification under sub-section (1).

(2) While any notification under the former part of sub-section (1) of this section is in force, the Government may make rules to provide for any matter dealt with by the provisions of this Regulation to which the notification applies. Such rules, when published in the official Gazette, shall have the force of law.

Acquisition of land.

43. Where any land is required for the purposes of this Regulation, the Government may, at the request of the Local Board, proceed to acquire it under the provisions of the Land Acquisition Regulation, 1894; and, on payment by the Local Board of the compensation awarded under that Regulation and of the charges incurred by the Government in connection with the proceedings, the land shall vest in the Local Board.

Penalty on member, officer or servant being interested in contracts made with Local Board or Committee.

44. (*a*) If any member, officer or servant of a Local Board, or Joint Committee appointed under this Regulation is, otherwise than with the permission in writting of the Deputy Commissioner, directly or indirectly interested in any contract made with that Board or Committee, he shall be deemed to have committed an offence under section 168 of the Indian Penal Code.

(*b*) A person shall not, by reason of being a shareholder in, or a member of, any incorporated or registered Company, be held to be interested in any contract entered into between the Company, and a Board or Committee, but he shall not take part in any proceedings of the Board or Committee relating to any such contract.

Liability of member for loss, waste or misapplication of property.

45. Every person shall be liable for the loss, waste or misapplication of any money or other property belonging to the Local Board if such loss, waste or misapplication is a direct consequence of his neglect or misconduct while a member of a Local Board and a suit for compensation for the same may be instituted against him in any

Court of competent jurisdiction by the Local Board with the sanction of the Government.

Restrictions with respect to actions against Local Boards.

46. No action shall be brought against any Local Board or any of its officers, or any person acting under its direction, for anything done or purporting to be done under this Regulation, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Board or at the place of abode of such person, explicitly noting the cause of action and the name and the place of abode of the intended plaintiff.

And every such action shall be commenced within six months next after the accrual of the cause of action, and not afterwards;

And if any person to whom any such notice of action is given shall, before action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover more than the amount so tendered, and shall pay all costs incurred by the defendant after such tender.

Acts of Boards, etc., not to be invalidated by informalities.

47. No act of a Local Board, or of any Committee, or of any person acting as a President, Vice-President, or member, shall be deemed to be invalid by reason only of some defect in the establishment of such Board, or Committee or on the ground that any member of such Board, or Committee was disqualified for such office or by reason of such act having been done during the period of any vacancy in the office of President, Vice-President, or member of such Board or Committee.

CHAPTER VI.

VILLAGE PANCHAYETS.

Establishment of Village Panchayet.

48. The Government may, with effect from such date as it may fix, establish, by notification in the official Gazette, for any village, a Village Panchayet having authority over the village.

Provided that in the case of an alienated village the rights, if any, of the holder of such village to the enjoyment of mohatarfa or any other item of revenue shall not be affected by the constitution of a Village Panchayet in such village.

Number and appointment of members.

49. (1) Each Village Panchayet shall consist of such number of members not less than five and not more than twelve as the Government may fix in this behalf.

(2) Each Panchayet shall consist of—

(*a*) elected members, and

(*b*) such persons, if any, as the Government appoints either by name or by official designation who shall be called "nominated members;"

Provided that the number of elected members in a Village Panchayet shall be more than one-half of the whole Village Panchayet.

Patel to be *ex officio* member.

50. (1) The Patel shall be *ex officio* member of the Panchayet.

(2) If more than one village is included in the area for which a Village Panchayet is constituted, the Patel of

each such village shall be an *ex-officio* member of the Panchayet.

Election of Chairman of Village Panchayet.

51. (*a*) Subject to such rules as may be framed by Government in this behalf a member of every Village Panchayet shall ordinarily be elected to Chairman of the said Village Panchayet.

Provided that in special cases in which the Chairman is not elected it shall be competent to the Deputy Commissioner to appoint a member of any Village Panchayet to be a Chairman thereof.

The Chairman of a Village Panchayet shall hold office for such term as the Government may by rule under this Regulation fix.

(*b*) At every meeting of a Village Panchayet, the Chairman shall preside, and in his absence the members of the Village Panchayet present shall choose one of their number to preside thereat.

Proceedings to be recorded.

52. (*a*) Every resolution passed by a Village Panchayet at a meeting shall be recorded in a book to be kept for the purpose and shall be signed by the Chairman or the member presiding at such meeting or at the next ensuing meeting.

(*b*) A copy of every resolution passed at a meeting shall within three days from the date of the meeting be forwarded to the President of the Taluk Board.

Employment of officers and servants.

53. Subject to the rules framed by Government in this behalf, every Village Panchayet may employ such officers and servants and may assign to them such pay, allowances, gratuities and pensions as it thinks requisite and sufficient.

Duties of Village Panchayets.

54. Every Village Panchayet shall, in the area under its authority, be under the control of the Taluk Board and shall have such authority and discharge such duties in respect of all or any of the following matters according to rules which may be made by Government from time to time—

(*a*) the construction, repair and maintenance of village roads including cart-tracks;

(*b*) the planting and preservation of trees on the sides of roads and other public ground:

(*c*) the lighting of the public roads:

(*d*) cleansing the public roads, drains, tanks, wells and other public places in the village:

(*e*) carrying out improvement work like the following:—

(i) constructing and repairing such tanks and wells and other works as will supply the inhabitants of the village with a sufficient supply of water for domestic use;

(ii) taking of measures tending for the improvement and assistance of agriculture, rural industries and trade;

(iii) providing facilities for travellers;

(iv) all other communal work connected with education, irrigation, pasture lands, village forests, village courts and any other local works or measures not otherwise provided for in this Regulation and likely to promote the health, comfort, convenience, education and interests

of the public or the agricultural or industrial prosperity of the village; and

(v) any other matter which the Government may declare to be fit and proper to be taken under the control and administration of the Village Panchayet.

Property under the control of the Village Panchayet.

55. To enable the Village Panchayet to carry out the purposes of this Regulation all village roads and bridges thereon, cart tracts, drains, tanks, wells and other public places in the village, unless specially excepted by the Taluk Board, shall be under the control and direction of the Village Panchayet, and the Taluk Board may place under the control and direction of the Village Panchayet any other property or any institution which is under the control of such Taluk Board.

Finances of Village Panchayets.

56. There shall be formed for each Village Panchayet a fund to be called the Village Fund and there shall be placed to the credit thereof:—

(a) such portion of the local cess and mohatarfa tax as the Government may from time to time assign for expenditure by Village Panchayets in the district,

(b) a tax on houses and shops situated within any village not exceeding the rates to be notified by Government generally for all Village Panchayets or class of Village Panchayets or for any Village Panchayet and subject to such rules as may be prescribed by Government in this behalf,

(c) fines and surplus proceeds of sale of cattle under the Cattle Trespass Act, 1871, as amended by Regulation VIII of 1892,

(d) tax on vacant sites and hittals within the village, and

(e) all sums assigned to the Fund by the Government or contributed thereto by local authorities or private persons.

Power to levy cess.

57. A Village Panchayet may also levy, with the previous sanction of Government and subject to such rules as may be framed by Government in this behalf, a cess for any purpose specified in Section 54.

Provided that the levy of the cess is agreed to by not less than four-fifths of the members constituting the Panchayet.

Provided also that the Village Panchayet may with the consent of the person from whom the cess is leviable, commute the payment of such cess into a contribution of labour not exceeding eighteen days' labour in a year, at such intervals, for such period of time, and under such conditions as may be prescribed by rules framed by Government in this behalf.

The cess so levied shall be credited to the Village Fund.

Purposes to which the Village Fund shall be applicable.

58. The Village Fund shall be applicable to the payment, in whole or in part, of the charges and expenses incidental to the several matters specified in sections 53 and 54 within the area subject to the authority of the Village Panchayet.

Annual Budget of Village Panchayets.

59. (a) Every Village Panchayet shall submit annually to the Taluk Board of its taluk, on or before such

date as the said Board may appoint in this behalf, a budget of estimated receipts and expenditure for the coming official year and a report of its proceedings.

(*b*) Every such budget shall be scrutinised and passed by the Taluk Board.

Special powers of supervision and control.

60. The Government may by notification apply to any Village Panchayet all or any of the provisions of sections 15, 32 to 36, 44, 45 and 47 of this Regulation with such modifications, if any, as it may think fit.

Control of Village Panchayet.

61. (1) Every Village Panchayet shall, subject to the provisions of this Regulation, be the agent and under the control of the Taluk Board; and

(2) the Taluk Board, and not the Village Panchayet, may sue and be sued, in respect of any act or omission of the Village Panchayet, giving rise to a cause of action.

Provided that, in cases where it may seem desirable, it shall be lawful for the Government to declare, that the powers as regards Village Panchayet conferred by this Regulation on Taluk Board shall not be exercised by them but by the District Board.

Power of Government to frame rules.

62. (1) The Government may from time to time make rules for the purpose of carrying out the provisions of this chapter.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for:—

(*a*) the strength of each Village Panchayet, the number and proportion of elected and appointed members, the qualifications, mode and time of election or appointment term of office, removal and retirement of members and the filling of casual vacancies;

(*b*) the conduct of proceedings of Village Panchayets, including the appointment and the powers of the Chairman,

(*c*) the levying of any tax, cess, or other duty under this chapter, and

(*d*) the guidance generally of Village Panchayets and Government Officers in all matters connected with the administration of the provisions of this chapter.

CHAPTER VII.

RECOVERY OF DUES.

Notice of demand for tax, cess or other dues.

63. (1) Where any tax, cess or other dues shall remain unpaid ten days after the same is due the President of the Local Board or Chairman of the Village Panchayet or some person duly authorized in writing in this behalf may serve upon the person or persons liable to pay the tax, cess or other dues a notice in writing in a form to be prescribed by rules framed in this behalf.

Distress.

(2) If such person shall not within fifteen days from the service of such notice of demand upon him pay the sum due and

dent, or Chairman why the same should not be paid, the President, or Chairman or other person duly authorised in that behalf, may levy such sum, with all costs in any of the following ways:—

(i) by distraint and sale of the moveable property of the defaulter.

(ii) if for any reason the distraint or a sufficient distraint of the defaulter's property is wilfully rendered impracticable by the defaulter or by some other person at his instigation, by prosecuting him before a Magistrate, provided that the prosecution shall be stayed as soon as the sum due with all costs is deposited.

Penalty for wilfully omitting to pay tax or preventing distraint.

(3) Any person bound to pay any tax who shall be prosecuted under this section before a Magistrate shall be liable, on proof to the satisfaction of the Magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint or sufficient distraint to pay a fine not exceeding twice the amount of the tax found to be due, and shall also pay such tax and the costs of the prosecution.

Warrant for distraint.

64. In order to the distraint and sale of property under sub-section 2 of section 63, the President, Chairman or other officer duly empowered in this behalf shall, issue a warrant in the form to be prescribed by rules and for each such warrant, a warrant fee of two annas shall be leviable.

Inventory, sale.

65. The President, Chairman or other person duly authorised as aforesaid shall make an inventory of the property distrained and if the amount due is not paid within fifteen days after distraint, the property may be sold.

Receipts to be given for all payments of tax, etc.

66. The President of the Local Board or the Chairman of the Village Panchayet shall give to every person making payment of a tax, cess or other dues a receipt therefor signed by him, or some person duly authorised by him in that behalf. Such receipt shall specify—

(1) the date of the grant thereof,

(2) the name of the person by whom it is granted,

(3) the tax, cess or other dues in respect of which the payment has been made,

(4) the period for which the payment has been made, and

(5) the amount in respect of which it is granted.

Conditions of distraint and sale.

67. Whenever, under the provisions of the Regulation, any property is distrained, seized or sold in consequence of the non-payment of any tax, cess or other dues, such distraint, seizure and sale shall be effected subject to the provisions of section 62 of the Code of Civil Procedure and to the conditions exceptions and exemptions hereinafter provided.

Exceptions.

(i) The following property shall not be liable to distraint:—

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed-grain as may, in the opinion of the

of the Panchayet under whose authority such seizure is made be necessary to enable the defaulter to earn his livelihood.

Limit.

(ii) The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, toll or fees and distraint fee and the probable expenses incidental to the detention and sale of the said property.

Perishable property.

(iii) When the property seized is subject to speedy and natural decay, and when the expense of keeping it in custody and the amount of the tax due will exceed its value, the person seizing the property shall at once, after seizure of such property give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

Surplus sale proceeds.

(iv) Any surplus that may remain after deducting the amount of the toll, tax or fee and of the said expenses, including the expenses of the sale, shall be returned on demand, if made within six months to the owner of the property, or if no demand be made within such period shall be credited to the Local Fund.

Recovery of amount due by suit not precluded.

68. Nothing herein contained shall preclude the institution of a suit for any amount due under this Regulation.

SCHEDULE.

ENACTMENTS REPEALED.

(See Section 2.)

No. and year	Title or subject
II of 1902	The Mysore Local Boards Regulation.
X of 1911	A Regulation to amend the Mysore Local Boards Regulation, 1902.
V of 1914	A Regulation further to amend the Mysore Local Boards Regulation, 1902.
III of 1915	A Regulation further to amend the Mysore Local Boards Regulation, 1902.